

Internal Revenue Service  
**memorandum**

date: JUN 11 1991

to: Director, Internal Revenue Service Center  
Kansas City, MO  
Attn: Entity Control

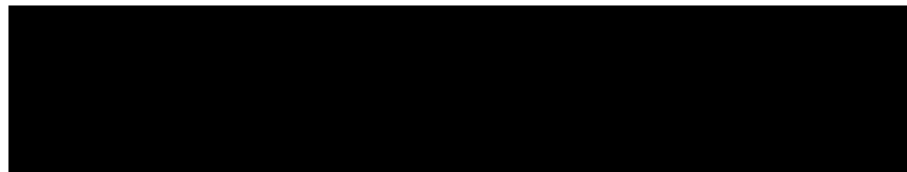
Organizations

from: Technical Assistant  
Employee Benefits and Exempt Organizations

---

subject: CC:EE:3 - TR-45-773-91  
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion reached by the Board that on [REDACTED] [REDACTED] ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

(Signed) Ronald L. Moore

---

RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper  
Internal Revenue Service  
200 South Hanley  
Clayton, MO 63105

008946

UNITED STATES OF AMERICA  
RAILROAD RETIREMENT BOARD  
844 RUSH STREET  
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

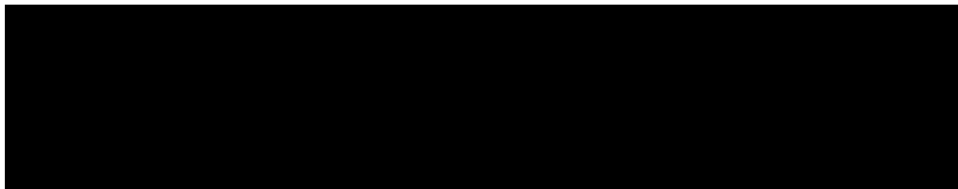
Assistant Chief Counsel  
(Employee Benefits and  
Exempt Organizations)  
Internal Revenue Service  
1111 Constitution Avenue., N.W.  
Washington, D.C. 20224

MAY 02 1991

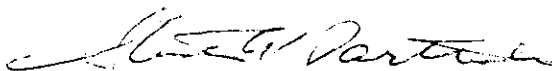
Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,



Steven A. Bartholow  
Deputy General Counsel

Enclosure

## EMPLOYER STATUS DETERMINATION RATIONALE

In a letter dated [REDACTED], [REDACTED] of the [REDACTED] ( [REDACTED] ), stated the [REDACTED] ceased operations on [REDACTED] and disposed of its assets on [REDACTED]. The date on which employees last performed compensated service was [REDACTED]. [REDACTED] provided a copy of the Certificate of Dissolution, filed with the State of [REDACTED] on [REDACTED].

In ICC Docket No. [REDACTED], decided [REDACTED], the Interstate Commerce Commission granted [REDACTED]'s application for a certificate of public convenience and necessity permitting the abandonment of and the discontinuance of service over its entire line of railroad, a distance of approximately [REDACTED] miles, located in [REDACTED] and [REDACTED] Counties, [REDACTED].

The information set forth above indicates that as of the close of business on [REDACTED], it would have been impossible for [REDACTED] to resume its original railroad operations, since: 1) it had obtained ICC authorization to abandon those operations; 2) it had in fact ceased operations on [REDACTED] and last had compensated employees on [REDACTED]; and 3) it had disposed of its assets on [REDACTED]. It is therefore determined that [REDACTED] ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective [REDACTED]. The fact that the corporation existed on paper until it was formally dissolved on [REDACTED], does not affect this determination since [REDACTED] had lost all of its essential employer characteristics as of [REDACTED]. (See 20 CFR 202.11 and 202.12.)